



# STATE BOARD OF EQUALIZATION

## STAFF LEGISLATIVE BILL ANALYSIS

Date Introduced:	02/22/05	Bill No:	SB 747
Tax:	Property	Author:	Machado
Related Bills:			

### BILL SUMMARY

This Board of Equalization sponsored bill deletes obsolete references to a “declaration of intent to petition for reassessment” on a private railroad car assessment with the Board.

### ANALYSIS

#### Current Law

Prior to January 1, 2002, there was a two step process to file an appeal of a private railroad car assessment with the Board. The first step was to file a “declaration of intent” to appeal, which was due on or before August 21. The second step was to file the actual appeal, which was due on or before September 20. In 2002, this appeals process was simplified to eliminate the first step and instead require a taxpayer to file an appeal within a specific number of days. (See Revenue and Taxation Code Sections 11338 and 11339)

#### Proposed Law

This bill would amend Revenue and Taxation Code Sections 11316 and 11336 to delete obsolete references to a "declaration of intent to petition for reassessment" still found in miscellaneous sections of law.

### COMMENTS

1. **Sponsor and Purpose.** The Board is sponsoring this bill as a housekeeping measure to delete obsolete references to the prior two step appeals process.
2. **Related Legislation.** In 2000, the Board sponsored SB 2170 (Stats. 2000, Ch. 647) to eliminate the two step appeals process for state assessees. In 2001, the Board sponsored SB 1181 (Stats. 2001, Chap. 407) to make conforming changes to the appeals process for Private Railroad Car taxpayers.

### COST AND REVENUE ESTIMATE

No impact.

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*This staff analysis is provided to address various administrative, cost, revenue and policy issues; it is not to be construed to reflect or suggest the Board's formal position.*